

## TIP ALLOCATION WORKSHEET

For use of this form, see AR 215-1; proponent agency is OACSIM.

1. PERIOD ENDING:

**AUTHORITY:** 10 USC 3013

**PRINCIPAL PURPOSE:** Worksheet used to identify all tips reported by employees.

**ROUTINE USES:** Used by management to determine total amount of tips received by employees which must be reported to the Internal Revenue Service for employee tax purposes.

**DISCLOSURE:** Disclosure is mandatory and provides for employee compensation and tax deductions

2. INSTALLATION

3. ACTIVITY NAME

4. TYPE OF SERVICE

5. EMPLOYER I.D. NUMBER

### PART A

6. GROSS SALES				7.		8.		9.		10.															
Cash Sales <i>a</i>	Charge Sale Without Charge Tips <i>b</i>	Charge Sales With Charged Tips (Food & beverage amount only) <i>c</i>	Total ( <i>a+b+c</i> ) <i>d</i>	8% of Gross Sales ( <i>6d x .08</i> )		Total Reported Tips		Tips Reported by Indirectly Tipped Employees		Directly Tipped Employees Share of 8% of Gross Sales ( <i>7 - 9</i> )															
11. Employee Name				12. Employee Gross Sales		13. Direct Cash Tips		14. Direct Charged Tips		15. Total Direct Tips ( <i>13 + 14</i> )		16. Gross Sales Ratio ( <i>12 ÷ 6d</i> )		17. Employee Share of 8% Gross ( <i>10 x 16</i> )		18. Employee Shortfall ( <i>17 - 15</i> )		19. Shortfall Ratio ( <i>18 ÷ 18 Total</i> )		20. Allocable Amount ( <i>7 - 8</i> )		21. Amount Allocable ( <i>19 x 20</i> )		22. Total Minor Service Charges	

### PART B

23. Previous YTD	Gross Sales (Col. 6d) <i>a</i>	Charge Sales With Charged Tips (Col. 6c) <i>b</i>	Charge Tips (Col. 14) <i>c</i>	Total Tips (Col. 8) <i>d</i>	Minor Service Charges Paid Out (Col. 22) <i>e</i>
Current Period					
Year to Date					